

**UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF TEXAS
AUSTIN DIVISION**

UNITED STATES OF AMERICA

Petitioner,

V.

JAMES A. BREWER,

Respondent.

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Civil Action No. A-11-CA-612

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

Petitioner United States of America, by and through its undersigned counsel, hereby respectfully represents as follows:

1. This Court has jurisdiction over the subject matter of this action and is empowered to issue appropriate process upon application by the United States pursuant to the provisions of 26 U.S.C. §§ 7402 and 7604, and 28 U.S.C. § 1345.

2. On the 10th day of March 2011, under the authority of 26 U.S.C. § 7602, an Internal Revenue Service (IRS) Summons was issued to Respondent, James A. Brewer, (hereinafter referred to as Respondent). The Summons was served upon Respondent by serving said Summons, as indicated in the Certificate of Service of Summons, as required by 26 U.S.C. § 7603. The original and/or a true and correct copy of the Summons with Certificate of Service is attached hereto marked as Exhibit A and are incorporated herein by reference. The appropriate Affidavit and/or Declaration of the IRS Revenue Officer assigned to handle this matter is also attached hereto marked as Exhibit B is also incorporated herein by reference.

3. The Summons required Respondent to appear and give testimony relating to the tax liability or the collection of tax liability of said Respondent for the periods designated and to bring

and produce for examination the items set out in Exhibit A, the Summons incorporated herein, to the Internal Revenue Service Office shown on the Summons as the place for appearance.

4. The said Respondent failed to appear at the time and place designated by the Summons and failed to produce the required items set out in Exhibit A.

5. The information contained in the documents not produced in accordance with the Summons is either not in the possession of the Internal Revenue Service, or if in the possession of the Internal Revenue Service, is in a non-retrievable file system and/or is not readily accessible without undue administrative burden and expense.

WHEREFORE, Petitioner, United States of America respectfully requests that this Court enter an Order requiring the said Respondent to appear at a date and hour to be determined by the Court to give testimony and produce the aforementioned items set out in Exhibit A, or at a date and hour to be designated by the Court to show cause, if any Respondent can, why Respondent should not be directed by the Court to appear and produce the items set out in Exhibit A, and to testify.

JOHN E. MURPHY
UNITED STATES ATTORNEY

By: /s/ Steven B. Bass
STEVEN B. BASS
Assistant United States Attorney
Florida Bar No. 767300
816 Congress Avenue, Suite 1000
Austin, Texas 78701
(512) 916-5858/Fax (512) 916-5854

Attorney for Petitioner
United States of America



Summons

Collection Information Statement

In the matter of JAMES A BREWER, 18002 N RIM DR, LEANDER, TX 78641-7309

Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED

Industry/Area (Identify by number or name) SB/SE AREA 5 (25)

Periods: See Attachment 1 to Summons Form 6637 for Period Information

The Commissioner of Internal Revenue

To: JAMES A BREWER

At: 18002 N RIM DR, LEANDER, TX 78641-7309

You are hereby summoned and required to appear before B. NWIMO, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From 03/01/2010 To 02/28/2011

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

12301 RESEARCH BLVD, BLDG IV, STOP 5220 AUNW, AUSTIN TX 78759 (512) 464-3436

Place and time for appearance: At 12301 RESEARCH BLVD, BLDG IV, STOP 5220 AUNW, AUSTIN, TX 78759



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 6637 (Rev.10-2010)
Catalog Number 25000Q

on the 28th day of March, 2011 at 8:00 o'clock a m.

Issued under authority of the Internal Revenue Code this 10th day of March, 2011

B. NWIMO

Signature of issuing officer

REVENUE OFFICER

Title

Signature of approving officer (if applicable)

Title

Exhibit A

Original – to be kept by IRS



Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date <u>Friday, March 11, 2011</u>	Time <u>12:34 PM</u>
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How ☐ I handed an attested copy of the summons to the person to whom it was directed.

Summons

Was ☒ I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any).

Served 18002 N RIM DR, Leander, TX 78641

Signature <u>Bertha Nurnio</u>	Title <u>Revenue Officer</u>
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I certify that the copy of the summons served contained the required certification.

Signature <u>Bertha Nurnio</u>	Title <u>Revenue Officer</u>
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Attachment 1 to Summons Form 6637

In the matter of **JAMES A BREWER**

Period information: Form 1040 for the calendar periods ending December 31, 1998, December 31, 1999, December 31, 2000, December 31, 2001, December 31, 2002, December 31, 2003, December 31, 2004, December 31, 2005 and December 31, 2006 and Form CIVPEN for the quarterly periods ending December 31, 2003, December 31, 2005 and December 31, 2008

Civil Action No.

Exhibit B

above on the respondent, James A Brewer, by leaving a copy at last and usual place of abode, as evidenced in the certificate of service on the reverse side of the summons.

5 On 03/11/2011, I served the notice required by Section 7609(a) of Title 26, U.S.C., on James A Brewer, by leaving a copy at last and usual place of abode, as evidenced in the certificate of service of notice on the reverse side of the summons.

6. On 03/28/2011, the respondent James A Brewer, did not appear in response to summons. The respondent's refusal to comply with the summons continues to the date of this declaration.

7. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

8. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

9. It is necessary to examine the books, papers, records, or other data sought by the summons in order to properly investigate the federal tax liability of JAMES A BREWER for the calendar year(s) ended 12/31/1998, 12/31/1999, 12/31/2000, 12/31/2001, 12/31/2002, 12/31/2003, 12/31/2004, 12/31/2005, 12/31/2006, 12/31/2008.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 15 day of April, 2011.

Betha Nwimo
B NWIMO, REVENUE OFFICER